

GENERAL FUND

THE GENERAL FUND FINANCES THE LEGALLY AUTHORIZED ACTIVITIES OF THE COUNTY OF SAN DIEGO NOT PROVIDED FOR IN OTHER RESTRICTED FUNDS. GENERAL FUND REVENUES ARE DERIVED FROM SUCH SOURCES AS TAXES, LICENSES AND PERMITS, FINES, FORFEITURES AND PENALTIES, USE OF MONEY AND PROPERTY, AID FROM OTHER GOVERNMENTAL AGENCIES, CHARGES FOR CURRENT SERVICES, AND OTHER REVENUE. GENERAL FUND EXPENDITURES AND ENCUMBRANCES ARE CLASSIFIED BY THE FUNCTIONS OF GENERAL GOVERNMENTAL, PUBLIC PROTECTION, PUBLIC WAYS AND FACILITIES, HEALTH AND SANITATION, PUBLIC ASSISTANCE, EDUCATION, RECREATIONAL AND CULTURAL SERVICES, CAPITAL OUTLAY, AND DEBT SERVICE. APPROPRIATIONS ARE MADE FROM THE FUND ANNUALLY. THE FUND WILL CONTINUE TO EXIST INDEFINITELY.

GENERAL FUND

BALANCE SHEET

JUNE 30, 2001

With Comparative Figures for Year Ended June 30, 2000

(In Thousands)

STATEMENT 2

	2001	2000
ASSETS		
Equity in Pooled Cash and Investments	\$ 391,846	68,184
Cash with Fiscal Agent	186,043	136,477
Collections in Transit	2,198	2,118
Imprest Cash	312	225
Investments	2	
Taxes Receivable (Schedule 3)	102	592
Accounts and Notes Receivable	158,558	196,910
Due from Other Funds	198,025	153,651
Advances to Other Funds	689	689
Inventory of Materials and Supplies	8,070	7,687
Total Assets	\$ 945,845	566,533
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts Payable	\$ 35,011	32,298
Accrued Payroll	29,874	29,072
Amount Due for Tax and Revenue Anticipation Notes	179,147	131,607
Due to Other Funds	43,115	19,046
Deferred Revenue	40,414	1,585
Total Liabilities	327,561	213,608
Fund Balances:		
Reserved for Encumbrances	99,848	91,888
Reserved for Loans	7,000	7,202
Reserved for Inventory of Materials and Supplies	8,070	7,687
Reserved for Other Purposes	152,173	
Unreserved:		
Designated for Subsequent Years' Expenditures	125,290	88,765
Undesignated	225,903	157,383
Total Fund Balances (Statement 2A)	618,284	352,925
Total Liabilities and Fund Balances	\$ 945,845	566,533

(Statement 1A)

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Year Ended June 30, 2001
With Comparative Figures for Year Ended June 30, 2000
(In Thousands)

	STATEMENT 2A	
	2001	2000
Revenues:		
Taxes	\$ 340,769	314,570
Licenses, Permits and Franchises	24,751	22,233
Fines, Forfeitures and Penalties	29,511	27,406
Revenue from Use of Money and Property	39,176	25,284
Aid from Other Governmental Agencies - State	773,424	1,023,420
Aid from Other Governmental Agencies - Federal	423,066	392,202
Aid from Other Governmental Agencies - Other	37,304	35,638
Charges for Current Services	198,522	189,365
Other Revenue	31,905	25,052
Total Revenues	1,898,428	2,055,170
Expenditures:		
General	134,357	147,684
Public Protection	706,978	650,705
Public Ways and Facilities	2,819	1,742
Health and Sanitation	432,210	355,982
Public Assistance	692,983	681,751
Education	501	383
Recreational and Cultural	11,833	10,836
Capital Outlay		1,654
Debt Service	12,581	7,657
Total Expenditures	1,994,262	1,858,394
Excess of Revenues Over (Under) Expenditures	(95,834)	196,776
Other Financing Sources (Uses):		
Sale of Fixed Assets	14	900
Proceeds of Lease Purchase Financing Instruments		1,654
Operating Transfers In	360,791	2,989
Operating Transfers (Out)	(135,296)	(124,641)
Total Other Financing Sources (Uses)	225,509	(119,098)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	129,675	77,678
Fund Balance - Beginning of Year	495,367	281,046
Residual Equity Transfers In		
Residual Equity Transfers (Out)	(7,141)	(5,792)
Increase (Decrease) in		
Reserve for Inventory of Materials and Supplies	383	(7)
Fund Balance - End of Year (Statement 2)	\$ 618,284	352,925

GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2001
(In Thousands)

STATEMENT 2B

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Revenues:					
Taxes	\$ 340,769		340,769	337,436	3,333
Licenses, Permits, and Franchises	24,751		24,751	22,872	1,879
Fines, Forfeitures, and Penalties	29,511		29,511	27,642	1,869
Revenue from the Use of Money and Property	39,176	(2,299)	36,877	23,939	12,938
Aid from Other Governmental Agencies					
State	773,424		773,424	876,461	(103,037)
Federal	423,066		423,066	407,581	15,485
Other	37,304		37,304	37,446	(142)
Charges for Current Services	198,522		198,522	188,205	10,317
Other Revenue	31,905		31,905	46,846	(14,941)
Total Revenues	1,898,428	(2,299)	1,896,129	1,968,428	(72,299)
Expenditures:					
General:					
Legislative and Administrative:					
Supervisor, District #1:					
Salaries and Employee					
Benefits	612		612	742	130
Services and Supplies	29	3	32	42	10
Total	641	3	644	784	140
Supervisor, District #2:					
Salaries and Employee					
Benefits	666		666	706	40
Services and Supplies	40		40	74	34
Total	706		706	780	74
Supervisor, District #3:					
Salaries and Employee					
Benefits	632		632	693	61
Services and Supplies	44		44	56	12
Total	676		676	749	73
Supervisor, District #4:					
Salaries and Employee					
Benefits	634		634	683	49
Services and Supplies	8		8	15	7
Total	642		642	698	56
Supervisor, District #5:					
Salaries and Employee					
Benefits	703		703	816	113
Services and Supplies	27		27	49	22
Total	730		730	865	135
Board of Supervisors:					
Salaries and Employee					
Benefits	86		86	86	
Services and Supplies	371		371	381	10
Total	457		457	467	10

(Cont)

GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2001
(In Thousands)

				STATEMENT 2B (Cont)	
	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
General: (Cont)					
Legislative and Administrative: (Cont)					
Clerk, Board of Supervisors:					
Salaries and Employee					
Benefits	1,587		1,587	1,831	244
Services and Supplies	3,947	8	3,955	4,613	658
Fixed Assets	17		17	17	
Expenditure Transfers	(28)		(28)	(25)	3
Management Reserves				120	120
Total	5,523	8	5,531	6,556	1,025
Chief Administrative Office:					
Salaries and Employee					
Benefits	1,366		1,366	1,637	271
Services and Supplies	1,416	149	1,565	1,964	399
Other Charges				8	8
Management Reserves				165	165
Total	2,782	149	2,931	3,774	843
Community Enhancement:					
Other Charges	8,595	2,163	10,758	10,758	
Community Services:					
Salaries and Employee					
Benefits	792		792	797	5
Services and Supplies	146	12	158	298	140
Other Charges					
Management Reserves				6,483	6,483
Total	938	12	950	7,578	6,628
Land Use & Environment:					
Salaries and Employee					
Benefits	1,422		1,422	1,618	196
Services and Supplies	966	122	1,088	1,557	469
Other Charges	100		100	100	
Management Reserves				6,367	6,367
Total	2,488	122	2,610	9,642	7,032
Financial and General Government Group:					
Services and Supplies	454	5	459	551	92
Other Charges				3,000	3,000
Fixed Assets	28		28	58	30
Management Reserves				8,061	8,061
Total	482	5	487	11,670	11,183
Total Legislative and Administrative	24,660	2,462	27,122	54,321	27,199

(Cont)

GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2001
(In Thousands)

STATEMENT 2B (Cont)

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
General: (Cont)					
Finance:					
Auditor and Controller:					
Salaries and Employee					
Benefits	13,479		13,479	14,116	637
Services and Supplies	11,629	462	12,091	12,764	673
Other Charges	94	47	141	225	84
Fixed Assets					
Expenditure Transfers	(31)		(31)		31
Management Reserves				934	934
Total	25,171	509	25,680	28,039	2,359
Assessor/Recorder/County Clerk:					
Salaries and Employee					
Benefits	21,163		21,163	22,445	1,282
Services and Supplies	9,434	958	10,392	11,431	1,039
Fixed Assets	260	581	841	845	4
Management Reserves				245	245
Total	30,857	1,539	32,396	34,966	2,570
Treasurer - Tax Collector:					
Salaries and Employee					
Benefits	4,826		4,826	5,479	653
Services and Supplies	3,989	1,102	5,091	5,755	664
Fixed Assets	86	447	533	603	70
Total	8,901	1,549	10,450	11,837	1,387
Total Finance	64,929	3,597	68,526	74,842	6,316
Counsel:					
County Counsel:					
Salaries and Employee					
Benefits	10,536		10,536	10,829	293
Services and Supplies	1,432	549	1,981	2,251	270
Fixed Assets	34	11	45	46	1
Expenditure Transfers	(61)		(61)	(117)	(56)
Management Reserves				336	336
Total Counsel	11,941	560	12,501	13,345	844
Personnel:					
Department of Human Resources:					
Salaries and Employee					
Benefits	6,468		6,468	6,964	496
Services and Supplies	4,041	256	4,297	6,886	2,589
Fixed Assets	183	45	228	420	192
Expenditure Transfers	(39)		(39)	(461)	(422)
Management Reserves				1,298	1,298
Total	10,653	301	10,954	15,107	4,153

(Cont)

GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2001
(In Thousands)

STATEMENT 2B (Cont)

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
General: (Cont)					
Personnel: (Cont)					
Civil Service Commission:					
Salaries and Employee					
Benefits	246		246	265	19
Services and Supplies	59		59	63	4
Management Reserves				19	19
Total	305		305	347	42
Total Personnel	10,958	301	11,259	15,454	4,195
Elections:					
Registrar of Voters:					
Salaries and Employee					
Benefits	3,069		3,069	3,195	126
Services & Supplies	3,751	161	3,912	4,314	402
Other Charges	13	1	14	14	
Fixed Assets	10	19	29	35	6
Management Reserves				1,058	1,058
Total Elections	6,843	181	7,024	8,616	1,592
Property Management:					
CAC Major Maintenance:					
Services and Supplies	1,697	649	2,346	2,556	210
Total Property Management	1,697	649	2,346	2,556	210
Other General:					
Chief Technology Officer:					
Salaries and Employee					
Benefits	1,770		1,770	1,811	41
Services and Supplies	5,360	205	5,565	6,093	528
Other Charges				154	154
Management Reserves				346	346
Total	7,130	205	7,335	8,404	1,069

(Cont)

GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2001
(In Thousands)

STATEMENT 2B (Cont)

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Equipment Acquisitions:					
Other Charges					
Countywide - General Expenses :					
Services & Supplies	6,199	272	6,471	9,525	3,054
Other Charges				4,844	4,844
Total	6,199	272	6,471	14,369	7,898
Contingency Reserve:					
Reserves				11,300	11,300
Total Other General	13,329	477	13,806	34,073	20,267
Total General	134,357	8,227	142,584	203,207	60,623
Public Protection:					
Judicial:					
Grand Jury:					
Salaries and Employee					
Benefits	64		64	68	4
Services and Supplies	317		317	362	45
Management Reserves					
Total	381		381	430	49
District Attorney:					
Salaries and Employee					
Benefits	91,454		91,454	97,793	6,339
Services and Supplies	25,275	2,133	27,408	28,539	1,131
Other Charges	1,532	635	2,167	2,217	50
Fixed Assets	2,507	92	2,599	2,782	183
Expenditure Transfers	(8,106)	(1,143)	(9,249)	(8,943)	306
Management Reserves				2,437	2,437
Total	112,662	1,717	114,379	124,825	10,446
Office of Defender Services:					
Salaries and Employee					
Benefits	27,556		27,556	29,451	1,895
Services and Supplies	4,993	342	5,335	6,665	1,330
Management Reserves				723	723
Total	32,549	342	32,891	36,839	3,948

(Cont)

Financial Report of San Diego County

**GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2001
(In Thousands)**

				STATEMENT 2B (Cont)	
	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Public Protection: (Cont)					
Judicial: (Cont)					
Conflict Public Defender:					
Salaries and Employee					
Benefits	7,013		7,013	7,454	441
Services and Supplies	2,306	345	2,651	2,688	37
Fixed Assets					
Management Reserves				154	154
Total	9,319	345	9,664	10,296	632
Defense Attorney/Contract Admin:					
Services and Supplies	8,009		8,009	8,034	25
Contribution to Trial Courts:					
Services and Supplies	9,340	105	9,445	11,321	1,876
Other Charges	62,416		62,416	63,495	1,079
Total	71,756	105	71,861	74,816	2,955
Total Judicial	234,676	2,509	237,185	255,240	18,055
Police Protection:					
Sheriff:					
Salaries and Employee					
Benefits	234,838		234,838	236,968	2,130
Services and Supplies	75,658	3,474	79,132	90,355	11,223
Other Charges	13,799	700	14,499	14,499	
Fixed Assets	4,390	1,360	5,750	6,020	270
Expenditure Transfers	(7,113)		(7,113)	(7,830)	(717)
Management Reserves				2,478	2,478
Total	321,572	5,534	327,106	342,490	15,384
Total Police Protection	321,572	5,534	327,106	342,490	15,384
Detention and Correction:					
Probation:					
Salaries and Employee					
Benefits	63,956		63,956	65,356	1,400
Services and Supplies	28,049	2,965	31,014	31,426	412
Other Charges	15,811	42	15,853	19,638	3,785
Fixed Assets	185	31	216	245	29
Expenditure Transfers	(893)		(893)	(984)	(91)
Management Reserves				1,039	1,039
Total Detention and Correction	107,108	3,038	110,146	116,720	6,574

(Cont)

Financial Report of San Diego County

**GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2001
(In Thousands)**

STATEMENT 2B (Cont)

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Public Protection: (Cont)					
Protective Inspection:					
Agriculture:					
Salaries and Employee					
Benefits	6,620		6,620	7,321	701
Services and Supplies	1,745	32	1,777	2,115	338
Other Charges				5	5
Fixed Assets	12		12	12	
Total Protective Inspection	8,377	32	8,409	9,453	1,044
Other Protection:					
Animal Control:					
Salaries and Employee					
Benefits	5,445		5,445	5,888	443
Services and Supplies	2,490	105	2,595	2,722	127
Management Reserves				377	377
Total	7,935	105	8,040	8,987	947
LAFCO Administration:					
Other Charges	478		478	478	
Public Administrator:					
Salaries and Employee					
Benefits	1,969		1,969	2,023	54
Services and Supplies	567	15	582	619	37
Other Charges	186	22	208	208	
Fixed Assets				50	50
Total	2,722	37	2,759	2,900	141
Coroner:					
Salaries and Employee					
Benefits	3,350		3,350	3,360	10
Services and Supplies	1,314	69	1,383	1,569	186
Fixed Assets	53		53	101	48
Expenditure Transfers					
Total	4,717	69	4,786	5,030	244
Planning and Land Use:					
Salaries and Employee					
Benefits	9,689		9,689	10,667	978
Services and Supplies	5,729	898	6,627	8,868	2,241
Fixed Assets	47		47	77	30
Expenditure Transfers					
Management Reserves				196	196
Total	15,465	898	16,363	19,808	3,445
Public Safety Group:					
Salaries and Employee					
Benefits	1,148		1,148	1,160	12
Services and Supplies	832	30	862	1,264	402
Management Reserves				13,467	13,467
Total	1,980	30	2,010	15,891	13,881

(Cont)

See Accompanying Independent Auditors' Report

Financial Report of San Diego County

**GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2001
(In Thousands)**

				STATEMENT 2B (Cont)	
	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Public Protection: (Cont)					
Other Protection: (Cont)					
Law Enforcement Review Board:					
Salaries and Employee					
Benefits	272		272	272	
Services and Supplies	77	2	79	87	8
Management Reserves				7	7
Total	349	2	351	366	15
Office of Disaster Preparedness:					
Salaries and Employee					
Benefits	591		591	591	
Services and Supplies	580	23	603	615	12
Other Charges	400		400	400	
Fixed Assets	28	41	69	99	30
Total	1,599	64	1,663	1,705	42
Total Other Protection	35,245	1,205	36,450	55,165	18,715
Total Public Protection	706,978	12,318	719,296	779,068	59,772
Public Ways and Facilities:					
Public Ways:					
Public Works - Transportation:					
Services and Supplies	2,801	1,645	4,446	21,086	16,640
Fixed Assets	18		18	33	15
Expenditure Transfers		(196)	(196)	(480)	(284)
Total Public Ways and					
Facilities	2,819	1,449	4,268	20,639	16,371
Health and Sanitation:					
Health Services:					
Salaries and Employee					
Benefits	94,727		94,727	101,869	7,142
Services and Supplies	285,877	31,360	317,237	356,141	38,904
Other Charges	31,787	600	32,387	38,554	6,167
Fixed Assets	129	50	179	1,008	829
Expenditure Transfers	(526)	(18,148)	(18,674)	(467)	18,207
Management Reserves				801	801
Total	411,994	13,862	425,856	497,906	72,050
Environmental Health:					
Salaries and Employee					
Benefits	15,043		15,043	16,537	1,494
Services and Supplies	5,213	1,404	6,617	7,152	535
Fixed Assets	15		15	27	12
Expenditure Transfers	(55)		(55)		55
Total	20,216	1,404	21,620	23,716	2,096
Total Health and Sanitation	432,210	15,266	447,476	521,622	74,146

(Cont)

Financial Report of San Diego County

**GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2001
(In Thousands)**

STATEMENT 2B (Cont)

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Public Assistance:					
Administration:					
Social Services:					
Salaries and Employee Benefits	165,099		165,099	179,047	13,948
Services and Supplies	208,535	11,606	220,141	262,144	42,003
Other Charges	312,292	1,613	313,905	354,126	40,221
Fixed Assets	314	8	322	2,279	1,957
Expenditure Transfers	(4)	(6,013)	(6,017)	34	6,051
Management Reserves				1,534	1,534
Total Administration	686,236	7,214	693,450	799,164	105,714
Other Assistance:					
Housing and Community Development:					
Salaries and Employee Benefits	4,606		4,606	4,694	88
Services and Supplies	2,229	6	2,235	2,235	
Other Charges					
Expenditure Transfers	(88)	(5)	(93)	(238)	(145)
Total	6,747	1	6,748	6,691	(57)
Total Other Assistance	6,747	1	6,748	6,691	(57)
Total Public Assistance	692,983	7,215	700,198	805,855	105,657
Education:					
Agricultural Education:					
Farm Advisor					
Salaries and Employee Benefits	244		244	247	3
Services and Supplies	257	2	259	266	7
Management Reserves				10	10
Total Education	501	2	503	523	20
Recreational and Cultural Services:					
Recreational Facilities:					
Parks and Recreation:					
Salaries and Employee Benefits	6,667		6,667	7,360	693
Services and Supplies	5,038	1,582	6,620	6,951	331
Other Charges	103	573	676	726	50
Fixed Assets	25	21	46	52	6
Management Reserves				269	269
Total Recreational and Cultural Services	11,833	2,176	14,009	15,358	1,349

(Cont)

Financial Report of San Diego County

GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2001
(In Thousands)

STATEMENT 2B (Cont)

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Debt Service:	12,581		12,581	12,581	
Total Expenditures	1,994,262	46,653	2,040,915	2,358,853	317,938
Excess of Revenues Over (Under) Expenditures	(95,834)	(48,952)	(144,786)	(390,425)	245,639
Other Financing Sources (Uses):					
Sale of Fixed Assets	14		14		14
Issuance of Lease Purchases					
Operating Transfers In	360,791		360,791	361,171	(380)
Operating Transfers (Out)	(135,296)	(53,195)	(188,491)	(197,196)	8,705
Encumbrances, Beginning of Year		91,888	91,888	91,888	
Long Term Debt Proceeds					
Total Other Financing Sources (Uses)	225,509	38,693	264,202	255,863	8,339
Excess of Revenues Over (Under) Expenditures and Other Financing Sources(Uses)	129,675	(10,259)	119,416	(134,562)	253,978